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FINANCING OF THE UNITED NATIONS OPERATION IN MOZAMBIQUE

Report of the Fifth Committee (Part II)

Rapporteur: Mr. Larbi DJACTA (Algeria)

I. INTRODUCTION

1. The previous recommendations made by the Fifth Committee to the General Assembly under agenda item 124 appear in the report of the Committee contained in document A/49/817.

2. At its 39th and 41st meetings, on 22 February and 3 March 1995, the Fifth Committee considered the item entitled "Financing of the United Nations Operation in Mozambique". The Committee had before it the report of the Secretary-General (A/49/649 and Add.1 and 2) and the related report of the Advisory Committee on Administrative and Budgetary Questions (A/49/849). Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/49/SR.39 and 41).

II. CONSIDERATION OF DRAFT RESOLUTION A/C.5/49/L.34

3. At its 41st meeting, on 3 March 1995, the representative of Portugal introduced a draft resolution entitled "Financing of the United Nations Operation in Mozambique" (A/C.5/49/L.34), submitted by the Chairman on the basis of informal consultations.

4. At the same meeting, the Committee adopted draft resolution A/C.5/49/L.34 without a vote (see para. 5).

III. RECOMMENDATION OF THE FIFTH COMMITTEE

5. The Fifth Committee recommends to the General Assembly the adoption of the following draft resolution:

Financing of the United Nations Operation in Mozambique

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Operation in Mozambique 1/ and the related report of the Advisory Committee on Administrative and Budgetary Questions, 2/

Recalling Security Council resolution 797 (1992) of 16 December 1992, by which the Council established the Operation, and the subsequent resolutions by which the Council extended the mandate of the Operation, the latest of which were resolutions 957 (1994) of 15 November 1994 and 960 (1994) of 21 November 1994,

Recalling also its resolutions 47/224 A and B of 16 March 1993 on the financing of the Operation and its subsequent resolutions and decisions thereon, the latest of which were resolution 48/240 B of 29 July 1994 and decision 49/467 of 23 December 1994,

Reaffirming that the costs of the Operation are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Operation, a different procedure is required from the one applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Mindful of the fact that it is essential to provide the Operation with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

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1/ A/49/649 and Add.1 and 2.

2/ A/49/849.

1. Takes note of the status of contributions to the United Nations Operation in Mozambique as at 28 February 1995, including the contributions outstanding in the amount of 62,831,938 United States dollars, and urges all Member States concerned to make every possible effort to ensure the payment of their outstanding assessed contributions;

2. Expresses concern about the financial situation with regard to peace-keeping activities, particularly in regard to the reimbursement of troop- and equipment-contributing countries, owing to overdue payments by Member States of their assessments, particularly Member States in arrears;

3. Urges all Member States to make every possible effort to ensure payment of their assessed contributions to the Operation promptly and in full;

4. Expresses deep concern at the late submission of documentation, in particular of the financial performance report for the period from 1 May to 15 November 1994;

5. Expresses concern at delays in the processing and settlement of claims for the reimbursement of the cost of the contingent-owned equipment provided by troop-contributing countries;

6. Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions; 2/

7. Expresses deep concern that the failure of Member States to pay their assessed contributions promptly and in full threatens to leave the Special Account for the United Nations Operation in Mozambique with insufficient liquid funds to meet its liabilities, in particular, to the troop-contributing countries;

8. Requests the Secretary-General to explore all possibilities in order to ensure prompt reimbursement to troop- and equipment-contributing countries;

9. Decides to appropriate to the Special Account for the United Nations Operation in Mozambique a total amount of 40,000,000 United States dollar gross (39,053,300 dollars net) for the liquidation of the Operation for the period from 16 November 1994 to 31 March 1995, inclusive of the commitment authority of 25 million dollars authorized under the provisions of General Assembly resolution 48/240 B, with the prior concurrence of the Advisory Committee;

10. Decides also, as an ad hoc arrangement, to apportion the amount of 40,000,000 dollars gross (39,053,300 dollars net) for the period from 16 November 1994 to 31 March 1995 among Member States in accordance with the composition of groups set out in paragraphs 3 and 4 of General Assembly resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992 and 49/19 B of 23 December 1994 and its decision 48/472 A of 23 December 1993, the scale of assessments for the

year 1994 3/ to be applied against a portion thereof, that is, 13,529,400 dollars gross (13,209,200 dollars net), which is the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the scale of assessments for the year 1995 4/ to be applied against the balance, that is, 26,470,600 dollars gross (25,844,100 dollars net), for the period from 1 January to 31 March 1995;

11. Decides further that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 10 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 946,700 dollars approved for the period from 16 November 1994 to 31 March 1995; 320,200 dollars being the amount pertaining on a pro rata basis to the period ending 31 December 1994, and the balance, that is 626,500 dollars, for the period from 1 January to 31 March 1995;

12. Decides that there shall be set off against the apportionment among Member States, as provided for in paragraph 10 above, their respective share in the unencumbered balance of 4,458,900 dollars gross (4,258,900 dollars net) in respect of the Operation for the period from 1 November 1993 to 30 April 1994;

13. Decides also that the disposition of the assets of the Operation shall proceed on the basis of the following principles and policies, listed in order of priority, and requests the Secretary-General to proceed with the disposition accordingly:

(a) All equipment that meets the requirements of other United Nations operations and is cost-efficient to move shall be redeployed to such operations or held in reserve for use by future operations;

(b) Other equipment shall be transferred to United Nations organizations, as well as to national and international non-governmental organizations already operating in Mozambique or in the process of establishing a presence there, upon request and against appropriate credit to the Special Account for the United Nations Operation in Mozambique;

(c) Any remaining material that cannot be moved shall be sold commercially on an "as is, where is" basis in accordance with standard United Nations procedures;

(d) Assets or installations that cannot be dismantled, including airfield installations, shall be donated to the Government of Mozambique;

14. Decides further to accept the proposal of the Secretary-General to donate certain assets to the mine-clearance programme on the understanding that

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3/ See resolutions 46/221 A of 20 December 1991 and 48/223 A of 23 December 1993 and decision 47/456 of 23 December 1992.

4/ See resolution 49/19 B.

they are not cost-effective to move and cannot be financed by the voluntary contributions;

15. Takes note of the comments of the Advisory Committee in paragraph 26 of its report, 2/ and of the fact that the feasibility of procedures for valuation and transfer of costs for the assets of the Operation will be reconsidered during the discussion of the report of the Secretary-General requested by the General Assembly in its resolution 49/233 of 23 December 1994, to be submitted no later than 31 March 1995, and affirms that any decision on the methodology of the transfer of such costs of the Operation will be taken accordingly;

16. Requests the Secretary-General to submit to the General Assembly by 31 July 1995, in the context of the performance report related to the liquidation of the Operation, a further report on the disposal of the assets and liabilities of the Operation;

17. Invites voluntary contributions to the Operation in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure established by the General Assembly in its resolutions 43/230 of 21 December 1988, 44/192 A of 21 December 1989 and 45/258 of 3 May 1991;

18. Requests the Secretary-General to take all necessary action to ensure that all United Nations activities related to the Operation are administered under the authority of his Special Representative in a coordinated fashion with a maximum of efficiency and economy and in accordance with the relevant mandate, and to include information on the arrangements made in this regard in his report on the financing of the Operation;

19. Decides to include in the provisional agenda of its fiftieth session an item entitled "Financing of the liquidation of the United Nations Operation in Mozambique".